# **Retention and Classification Report**

Agency: Tooele (Utah) (3305)

90 North Main Tooele, UT 84074 435-843-2100

**Records Officer** Lisa Carpenter

28549 Assessment rolls 28544 Record of tax sales

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**AGENCY:** Tooele (Utah)

SERIES: 28549

TITLE: Assessment rolls

**DATES:** 1889-

ARRANGEMENT: Chronological by year, thereunder alphabetical by name or

alphanumerical by plat and block or section designation.

#### **DESCRIPTION:**

These books record the levy and assessment of special taxes. They contain extension number, address, plat or subdivision; block and lot numbers; name of owner; address; number of front feet; amount paid on principle; interest; when paid; total amount paid and principal interest.

### **RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule MUN 12, Item 4.

**AUTHORIZED:** 07/08/2014

### **FORMAT MANAGEMENT:**

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office permanently or until until administrative need ends and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently with authority to weed.

M-Disk: Retain in State Archives permanently with authority to weed.

### **APPRAISAL:**

Historical

This series has permanent historical value as documentation of the assessment and collection of taxes by Tooele City.

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**AGENCY:** Tooele (Utah)

SERIES: 28549 TITLE: Assessment rolls

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# **PRIMARY CLASSIFICATION:**

Public

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**AGENCY:** Tooele (Utah)

**DATES:** 1923-1939

SERIES: 28544

TITLE: Record of tax sales

**ARRANGEMENT:** Roughly chronological by tax sale date.

**DESCRIPTION:** 

These are records required to be prepared by county treasurers as the "official record of delinquent taxes in the same order as property appears in the assessment rolls" (UCA 59-2-1338(1) (2003)). They are required to include the name of the person to whom property is assessed; description of the delinquent parcel, and a reference to the parcel, serial, or account number under which the property was listed in the assessment roll; the amount of delinquent taxes, penalties, and administrative costs; and the date of redemption and by whom the property is redeemed(UCA 59-2-1338 (2003)). The record shall provide space for "entering delinquent taxes assessed years against each parcel which remains unredeemed" (UCA 49-2-1338(2) (2003)).

#### **RETENTION AND DISPOSITION AUTHORIZATION:**

Retention and disposition for this series is authorized by Archives general schedule CNT 14, Item 14.

**AUTHORIZED:** 05/18/2015

### **FORMAT MANAGEMENT:**

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**AGENCY:** Tooele (Utah)

**SERIES**: 28544

TITLE: Record of tax sales

(continued)

### **APPRAISAL:**

Historical

This series has permanent historical value as documentation of tax sales in Tooele City and the tax sale process of the time period.

# **PRIMARY CLASSIFICATION:**

**Public**